

“(A) IN GENERAL.—The amendments made by subsection (d) [amending this section and sections 39 [now 34], 4081, 7210, 7603, 7604, 7605, 7609, and 7610 of this title] shall take effect on January 1, 1979.

“(B) TRANSITIONAL RULE.—Any mixture sold or used on or after January 1, 1979, and before the date of the enactment of this Act [Apr. 2, 1980] which is described in section 6427(f)(1) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as amended by subsection (d)) shall, for purposes of section 6427 of such Code, be treated as sold or used on the date of the enactment of this Act.”

#### EFFECTIVE DATE OF 1978 AMENDMENTS

Amendment by Pub. L. 95-618 effective on first day of first calendar month which begins more than 10 days after Nov. 9, 1978, see section 233(d) of Pub. L. 95-618, set out as a note under section 34 of this title.

Amendment by Pub. L. 95-600 effective Oct. 4, 1976, see section 703(r) of Pub. L. 95-600, set out as a note under section 46 of this title.

Section 505(d) of Pub. L. 95-599 provided that: “The amendments made by this section [amending this section and sections 39 [now 34], 7210, 7603, 7604, 7605, 7609 and 7610 of this title] shall take effect on January 1, 1979.”

Amendment by Pub. L. 95-458 effective on first day of first calendar quarter beginning more than 90 days after Oct. 14, 1978, see section 3(d) of Pub. L. 95-458, set out as a note under section 6420 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENTS

Amendment by Pub. L. 94-530 effective Oct. 1, 1976, see section 1(d) of Pub. L. 94-530, set out as a note under section 4041 of this title.

Section 1906(a)(31)(B) of Pub. L. 94-455 provided that: “The amendments made by subparagraph (A) [amending this section] shall apply with respect to fuel used or resold after June 30, 1970.”

#### EFFECTIVE DATE

Section applicable with respect to taxable years ending after June 30, 1970, see section 211(b) of Pub. L. 91-258, set out as an Effective Date of 1956 Amendments note under section 4041 of this title.

#### SAVINGS PROVISION

For provisions that nothing in amendment by section 11801(a)(46), (c)(23) of Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 29 of this title.

#### TREATMENT OF AMENDMENT BY SECTION 10502(c)(4) OF PUB. L. 100-203

Section 2001(d)(7)(A) of Pub. L. 100-647 provided that: “The amendment made by section 10502(c)(4) of the Revenue Act of 1987 [Pub. L. 100-203, amending this section] shall be treated as if included in the amendments made by section 1703 of the Reform Act [Pub. L. 99-514, see Tables for classification] except that references to section 4091 of the Internal Revenue Code of 1986 shall not apply to sales before April 1, 1988.”

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

#### STUDY OF TAXICAB FUEL RATES

Section 511(e)(4) of Pub. L. 97-424 directed Secretary of the Treasury or his delegate to conduct a study of

reduced rate of fuels taxes provided for taxicabs by section 6427(e) of the Internal Revenue Code, and transmit a report on study to Congress, together with such recommendations as he may deem advisable, not later than Jan. 1, 1984.

#### CROSS REFERENCES

Time and place for examination pursuant to subsection (j)(2) of this section, see section 7605 of this title.

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 34, 4041, 4081, 4082, 4084, 4091, 4092, 6206, 6504, 6675, 7210, 7603, 7604, 7605, 7609, 7610, 9502, 9503, 9508 of this title.

**[§ 6428. Repealed. Pub. L. 101-508, title XI, § 11801(a)(47), Nov. 5, 1990, 104 Stat. 1388-522]**

Section, added Pub. L. 94-12, title I, § 101(a), Mar. 29, 1975, 89 Stat. 27; amended Pub. L. 97-34, title I, § 101(b)(1), Aug. 13, 1981, 95 Stat. 182; Pub. L. 97-448, title I, § 101(a)(2), Jan. 12, 1983, 96 Stat. 2365, related to the 1981 rate reduction tax credit.

#### SAVINGS PROVISION

For provisions that nothing in repeal by Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 29 of this title.

**[§§ 6429, 6430. Repealed. Pub. L. 100-418, title I, § 1941(b)(1), Aug. 23, 1988, 102 Stat. 1323]**

Section 6429, added Pub. L. 96-499, title XI, § 1131(a)(1), Dec. 5, 1980, 94 Stat. 2691; amended Pub. L. 97-34, title VI, § 601(a)(1)-(5), Aug. 13, 1981, 95 Stat. 335, 336; Pub. L. 97-448, title I, § 106(a)(1), (3), Jan. 12, 1983, 96 Stat. 2387, 2388, related to credit and refund of chapter 45 windfall profit taxes on domestic crude oil paid by royalty owners.

Section 6430, added Pub. L. 97-448, title I, § 106(a)(4)(A), Jan. 12, 1983, 96 Stat. 2388, related to credit or refund of windfall profit taxes to certain trust beneficiaries.

#### EFFECTIVE DATE OF REPEAL

Repeal applicable to crude oil removed from the premises on or after Aug. 23, 1988, see section 1941(c) of Pub. L. 100-418, set out as an Effective Date of 1988 Amendment note under section 164 of this title.

### CHAPTER 66—LIMITATIONS

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#### CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 6037, 6207, 7422 of this title.

#### Subchapter A—Limitations on Assessment and Collection

Sec.	
6501.	Limitations on assessment and collection.

<sup>1</sup> Section numbers editorially supplied.